

Table 1: Federal Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2019	Outstanding PILT receivables/ (payables) as at Dec. 31, 2019	Refunds, Payments and other adjustments made in 2020 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Canadian Broadcasting Corporation	2017 to 2019	155,609,306	8,271,534	-	8,271,534	-	8,271,534	5.32%	Revenue and Legal Services staff are negotiating a settlement regarding the assessment on the property located at 250 Front St W with the property owner and MPAC. The settlement is expected to clear this account by adjustments and or additional payments.
Public Works Canada	2017 to 2019	279,164,777	1,826,051	-	1,825,988	63	1,826,051	0.65%	Public Works Canada staff apply phase-in adjustments and assessment values which differ from the assessments provided by MPAC in calculating the amount they were willing to pay. As a result the amount billed by the City exceeded the amount paid.
Toronto Port Authority	2016 to 2019	19,524,390	164,913	158,133	322,919	127	323,046	1.65%	Two properties are subject to adjustments which were authorized by Council on July 7, 2015 (Item GM5.7). The remaining 9 properties continue to be under investigation by City staff.
Toronto Port Authority (Billy Bishop Airport)	2019	20,314,762	913,826	-	913,826	-	913,826	4.50%	On December 14, 2018, Section 45.1 of Ontario Regulation 282/98 was amended to include the Billy Bishop Airport. Effective 2013, Billy Bishop Toronto City Airport and its associated properties are subject to a PILT levy based on the number of passengers. The remaining balance on Billy Bishop Airport is the difference between the assessment base levy and the payments received which are based on the number of passengers.
Greater Toronto Airport Authority	2001	3,477,857	90,901	30	90,931	-	90,931	2.61%	This receivable should have been included in the adjustment report GM7.1 adopted by Council Nov 3, 2015, but was inadvertently excluded from the approved list of PILT reductions. The outstanding receivable will be recommended to be adjusted in a future report.
Canada Post Corporation	2017 and 2018	43,760,628	155,426	242,257	397,683	-	397,683	0.91%	Discussions between the City and Canada Post Corporation to settle outstanding receivables are ongoing.
Consulate Properties	2015 to 2019	28,068,414	57,420	21,376	76,882	1,914	78,796	0.28%	Consulate properties apply phase in adjustments and assessment values which differ from the assessments provided by MPAC in calculating the amount they were willing to pay. As a result the PILT amount paid was less than the PILT amount requested by the City.

Attachment 1: Summary of Outstanding Payments in Lieu of Tax Amounts by Level of Government

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Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2019	Outstanding PILT receivables/ (payables) as at Dec. 31, 2019	Refunds, Payments and other adjustments made in 2020 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Parc Downsview Park	2011 to 2016	18,654,570	241,766	2,873	244,639	-	244,639	1.31%	Properties are subject to appeals which are expected to reduce the remaining receivables to zero.
Total Outstanding		568,574,704	11,721,837	424,669	12,144,402	2,104	12,146,506	2.14%	

1. Includes any adjustments processed and future known transactions to be processed in 2020.

2. Includes add-on charges and fees

Attachment 1: Summary of Outstanding Payments in Lieu of Tax Amounts by Level of Government

Table 2: Provincial Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2019	Outstanding PILT receivables/ (payables) as at Dec. 31, 2019	Refunds, Payments and other adjustments made in 2020 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Infrastructure Ontario	2015 to 2019	314,284,334	-6,427,574	7,538,477	1,055,266	55,677	1,110,903	0.35%	City staff are continuing to discuss the outstanding balance with Infrastructure Ontario to determine if additional payments will be made and/or reasons why payments will not be made.
Ontario Realty Corporation	2012 to 2017	37,240,358	-5,269,736	5,516,662	246,926	-	246,926	0.66%	Staff are continuing to review the outstanding balance on these accounts to determine whether further PILT payments will be made.
Heads and Beds Management Board Secretariat	2019	303,612,990	-69,395	102,470	33,075	-	33,075	0.01%	Staff have contacted the various Institutions requesting payments.
Ministry of Transportation	2013	7,773,749	-174,970	353,706	178,736	-	178,736	2.30%	Collection activities are continuing in order to collect the remaining balance.
Province of Ontario	2015 to 2019	4,225,268	60,223	114,530	171,991	2,762	174,753	4.14%	Collection activities are continuing in order to collect the remaining balance.
Metrolinx	2017 to 2019	2,219,311	6,291	1,731	8,022	-	8,022	0.36%	Outstanding PILT receivable balance relates to the transfer of two outstanding water charges to the PILT account. Staff have contacted the agency to request payment.
Conservation Authority Toronto and Region	2014, 2017-2019	55,963,829	-742,287	747,985	5,698	-	5,698	0.01%	Collection activities are continuing in order to collect the remaining balance.
Ontario Heritage Foundation	2016 and 2017	1,222,337	106,794	105,365	212,159	-	212,159	17.36%	1 property has been transferred to the City effective January 1, 2016 and the ownership for 1 property remains unclear. Revenue Services staff are following up with the respective agency to determine the ownership for this property and whether PILTs are payable by TRCA.
Mars	2012	98,864	3,887	-	74	3,813	3,887	3.93%	Collection activities are continuing in order to clear remaining balance.
Hydro One		7,258,094	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
LCBO		15,288,831	-38,751	38,751	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ryerson		19,180,462	-7,007	7,007	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ontario Place Corporation		115,309	-70,351	70,351	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ontario Lottery Corporation		19,978,947	-4,455	4,455	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
		1,006,550	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Total Outstanding		789,469,233	-12,627,331	14,601,490	1,911,947	62,252	1,974,159	0.25%	

1. Includes any adjustments processed and future known transactions to be processed in 2020.

2. Includes add-on charges and fees

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Table 3: Municipal Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2019	Outstanding PILT receivables/ (payables) as at Dec. 31, 2019	Refunds, Payments and other adjustments made in 2020 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
City	2012 and 2013 2018 and 2019	6,451,964	-96,335	188,913	92,578	-	92,578	1.43%	Two City properties were levied PILTS based on incorrect assessment classifications. Both properties were acquired by the City in 2011 and both properties should be exempt. One property represents in excess of \$62,000 in receivables related to charges which were levied in 2019.
Toronto Parking Authority	2008	296,555,296	32,126	-31,172	954	-	954	0.00%	Revenue Services staff are currently reviewing the outstanding balance.
Toronto Parks, Forestry and Recreation	2016 and 2017	1,049,239	174,054	69,552	243,606	0	243,606	23.22%	Staff are following up with the appropriate Division in order to determine why payment(s) has not been made on two accounts (1904 04 1 470 00650) and (1904 07 1 560 03840).
Toronto Public Library	2007	75,660	3,945	-87	3,858	-	3,858	5.10%	Toronto Public Library stopped using this property as a parking lot commencing Sept 2, 2007. Toronto Public Library made payments for the period prior to Sept 1, 2007. The property should be exempt from that date forward. Remaining PILT balance will be adjusted in 2020.
Toronto Transit Commission		91,505,560	-38,372	38,372	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Works and Emergency Services	2018 & 2019	320,368,874	-1,432,584	1,449,426	16,842	-	16,842	0.01%	Outstanding receivable represents omitted and main levies issued in 2019. Staff are reviewing these accounts.
Economic Development and Tourism		1,069,618	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Waterfront		212,478	-620	620	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Regional Municipality of York		48,625	8,062	-8,062	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Housing Corporation		184,645,469	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
City of Toronto Water		122,574	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Port Lands Company		647,005	22,286	-22,286	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Hydro		15,302,838	-17,957	17,957	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Region of Durham		88,058	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Other	2019	4,288,234	12,601	4,143	16,744	-	16,744	0.39%	Revenue Services staff are attempting to collect on a single account owned/operated by an outreach ministry.
Total Outstanding		922,431,492	-1,332,794	1,707,376	374,582	0	374,582	0.04%	

1. Includes any adjustments processed and future known transactions to be processed in 2020.

2. Includes add-on charges and fees